

## Fiscal Note

*Fiscal Services Division*



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**SF 2332** – Enhanced 911 Emergency Communications (LSB 6024SZ)  
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Fiscal Note Version – As Amended By Senate Ways and Means Committee

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### **Description**

**Senate File 2332** relates to the enhanced 911 emergency communication systems, including surcharges and the allocation of moneys collected from such surcharges and replacing the existing surcharge on prepaid wireless service with a new surcharge collected at the point of retail sale. The provisions of the Bill establishing the prepaid wireless E911 surcharge take effect January 1, 2013, and apply to retail sales of prepaid wireless telecommunications service occurring on or after that date. The Bill also requires Homeland Security and Emergency Management Division in the Department of Public Defense to convene a task force of stakeholders to consider and offer recommendations regarding needed upgrades and enhancements to the State's E911 programs. The task force report containing recommendations to the General Assembly is due December 1, 2012.

### **Background**

For additional background on enhanced 911 communications for both wireline E911 funding and wireless E911 funding please see the Legislative Services Agency Fiscal Topic at:  
[https://www.legis.iowa.gov/DOCS/LSA/Fiscal\\_Topics/2011/FTJDA001.PDF](https://www.legis.iowa.gov/DOCS/LSA/Fiscal_Topics/2011/FTJDA001.PDF)

Under current law, 21.0% of the total amount of surcharge generated per calendar quarter is allocated to wireless carriers to recover their costs to deliver E911 Phase 1 services (call-back number and tower location of the call). In the late 1990s, the Federal Communications Commission (FCC) stated there was no need for a government-mandated carrier cost recovery mechanism, noting that carriers are free to recover these costs in their charges to customers, either through their service rates or through specific surcharges on customer bills. Nevertheless, the Commission emphasized that states are free to have a carrier cost recovery mechanism in place if they so choose.

Under current law, 25.0% of the total amount of the surcharge generated per calendar quarter is allocated to the Public Safety Answering Points (PSAPs). There are currently 117 PSAPs in Iowa. The distribution of funds is based on a formula: 65.0% of the total is based on the square mileage of the local 911 service area and 35.0% of the total is based on the volume of the wireless E911 calls that the PSAPs receive with a minimum of \$1,000 per PSAP, per calendar quarter.

Under current law, the Iowa Code and Administrative Rules address prepaid wireless telecommunications service. Iowa Code section [34A.7A\(1\)\(c\)\(1\)](#) states that in the case of prepaid wireless telephone service, the surcharge will be remitted based on the address associated with the point of purchase, the customer billing address, or the location associated with the mobile device for each active prepaid wireless telephone that has a sufficient positive balance. Administrative Rule 10.8(5)(a) states that wireless service providers will collect, on a monthly basis, the surcharge from each active prepaid customer whose account balance is equal to or greater than the surcharge. The current surcharge is \$.65 per month. A partial

payment is applied to the amount owed the wireless carrier first and the remainder is applied to the surcharge. The wireless carrier is entitled to retain 1.0% of any wireless surcharge collected for administration purposes. The wireless E911 surcharge is not subject to sales or use tax.

According to the FCC Fifteenth Report (FCC 11-103), until recently in the United States, most mobile wireless subscribers paid their phone bills after they incurred charges (postpaid service), requiring service providers to extend credit to their customers. Prepaid service requires customers to pay for service prior to making calls and does not require a credit check. Phones and prepaid calling cards are sold at Best Buy, Wal-Mart, Target, and Radio Shack in addition to drug stores and other local retail outlets. According to the Report, the majority of wireless subscribers in the United States are postpaid with 19.0% being prepaid; however, the prepaid and wholesale segments continued to grow at a faster pace in 2009 than postpaid.

### **Assumptions**

1. The estimates are based on six calendar quarters of data beginning with the third Calendar Quarter report 2010 (July – September 2010) through the fourth Calendar Quarter report 2011 (October – December 2011).
2. The average amount of revenue generated per calendar quarter is \$4.3 million.
3. The estimated number of cell phone subscribers in Iowa is 2.2 million.
4. The average amount generated under the current formula at 21.0% of the total is \$903,000 per quarter. Under the Bill, this amount would no longer be allocated for wireless carrier cost recovery.
5. The average amount distributed among the 117 PSAPs under the current formula is approximately \$1.1 million per calendar quarter. Under the Bill, this amount would increase from 25.0% to 46.0% resulting in an additional \$903,000 or \$2.0 million per calendar quarter being allocated to the 117 PSAPs through the formula. The attachment shows the estimated amount per month each PSAP will receive based on the most recent quarterly report. This assumes that the amount of revenue coming in per quarter remains at the estimated rates.
6. For the fourth calendar quarter, there were 248,321 calls made to PSAPs, with approximately 75.0% wireless calls and 25.0% wireline calls.
7. Industry data suggests the following prepaid subscriber average purchase/usage activity:
  - 60.0% purchase a prepaid card on a monthly basis.
  - 30.0% purchase a prepaid card every two months.
  - 5.0% purchase a prepaid card every three months.
  - 5.0% purchase a prepaid card every week.
8. The minimum amount of service established in the Bill is 10 minutes or less or five dollars or less.
9. The Bill changes the collection of the surcharge for wireless prepaid phones from the wireless service providers collecting a \$0.65 surcharge monthly to the retailers collecting a \$0.33 surcharge at the time of sale. Under current law, wireless providers are permitted to retain 1.0% of the surcharge (one-half cent (.005) per month or one and one-half cents (.015) per quarter). Under the Bill, retailers are permitted to deduct and retain 3.0% of prepaid wireless E911 surcharges (approximately one cent (.0099)).

10. Retailers are required to remit the surcharge to the Department of Revenue in the same manner as sales and use tax under Chapter 423. Within 30 days of receipt, the Department is required to remit all prepaid wireless 911 surcharges to the Treasurer of State for deposit in the E911 emergency communications fund. Prior to remitting the money to the Treasurer's office, the Department of Revenue is permitted to retain an amount not to exceed 2.0% of collected surcharges to reimburse its direct costs of administering the collection and remittance of prepaid wireless E911 surcharges. If one cent is retained by the retailers and if the Department retains the maximum 2.0% allowed under the Bill, of the 32 cents remaining, the Department will retain approximately 2/3 of a penny or 0.64 cents per retail transaction.
11. The Department will be required to account for the receipt of surcharge returns and payments and the distribution of the surcharge. The start-up process for this program will require changes to the Department's "e-file & pay" system that is used by retailers to file sale tax returns and remit sales taxes. The Department will also be required to make changes to the Integrated Revenue Information System to register retailers, process returns, and balance remittances with returns will also be required and has the potential to require staff to commit significant development time; however, an estimate of those costs is not currently available. The Bill does not specifically address whether the Department is to institute an enforcement program of audit and collections.
12. According to the FCC Report, in the United States, 19.0% of wireless subscribers are prepaid. Of the 2.2 million cell phone subscribers in Iowa, approximately 418,000 may be from prepaid wireless phones; however, figures for prepaid wireless phones are not tracked separately by the wireless carriers and therefore the number of wireless prepaid phones in Iowa is unknown.

### **Fiscal Impact**

Based on current revenue estimates, the elimination of wireless carrier cost recovery and the increase in the PSAP percentage from 25.0% to 46.0% will result in an additional \$929,000 per quarter or an estimated \$3.7 million in additional revenue to the PSAPs.

The number of wireless prepaid phones is unknown but may make up to 19.0% of the total revenue received per quarter. Changing the billing from wireless service providers remitting \$0.65 on a monthly basis to the retailer collecting \$0.33 at the time of sale is unknown at this time (experience varies nationally).

The Department of Revenue estimates the need for significant modifications to their system and/or forms to collect the surcharge revenue from the retailers. The following chart shows the summary of the estimated fiscal impact.

<b>Purpose</b>	<b>Amount</b>	<b>Funding Source</b>
Modification of the e-file and pay system	\$ 43,200	General Fund
Changes to the Integrated Revenue Information System	unknown	General Fund
0.5 FTE position for an Administrative Assistant 2	\$ 43,500	Surcharge
* Does not include any cost estimates for a follow-up audit, enforcement, or collection activities.		

**Sources**

Homeland Security and Emergency Management Division  
Department of Revenue

/s/ Holly M. Lyons

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April 9, 2012

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The fiscal note for this bill was prepared pursuant to **Joint Rule 17**. Data used in developing this fiscal note, including correctional and minority impact information, is available from the Fiscal Services Division of the Legislative Services Agency upon request.

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### Estimated Quarterly Payments to PSAPs Per SF 2332

County	Square Miles of Service Area	Number of E911 Wireless Calls	Total Dollars Available	Minimum Payment	Square Miles Calculation	Number of Calls Calculation	Proposed Payment Amount at 46%	Current Payment Amount at 25%	Difference Per Quarter
Allamakee	600	511	\$ 2,035,017.56	\$ 1,000.00	\$ 13,358.58	\$ 1,381.43	\$ 15,740.01	\$ 8,600.40	\$ 7,139.61
Appanoose	525	562	\$ 2,035,017.56	\$ 1,000.00	\$ 11,688.75	\$ 1,519.30	\$ 14,208.05	\$ 7,810.47	\$ 6,397.58
Audubon	393	464	\$ 2,035,017.56	\$ 1,000.00	\$ 8,749.87	\$ 1,254.37	\$ 11,004.24	\$ 6,158.49	\$ 4,845.75
Benton	720	1,931	\$ 2,035,017.56	\$ 1,000.00	\$ 16,030.29	\$ 5,220.23	\$ 22,250.52	\$ 11,957.41	\$ 10,293.11
Black Hawk	624	11,333	\$ 2,035,017.56	\$ 1,000.00	\$ 13,892.92	\$ 30,637.41	\$ 45,530.33	\$ 23,961.18	\$ 21,569.15
Boone	576	1,536	\$ 2,035,017.56	\$ 1,000.00	\$ 12,824.23	\$ 4,152.39	\$ 17,976.62	\$ 9,753.66	\$ 8,222.96
Bremer	432	952	\$ 2,035,017.56	\$ 1,000.00	\$ 9,618.18	\$ 2,573.62	\$ 13,191.80	\$ 7,286.46	\$ 5,905.34
Buchanan	576	970	\$ 2,035,017.56	\$ 1,000.00	\$ 12,824.23	\$ 2,622.28	\$ 16,446.51	\$ 8,964.69	\$ 7,481.82
Buena Vista	625	1,106	\$ 2,035,017.56	\$ 1,000.00	\$ 13,915.18	\$ 2,989.94	\$ 17,905.12	\$ 9,716.79	\$ 8,188.33
Butler	576	463	\$ 2,035,017.56	\$ 1,000.00	\$ 12,824.23	\$ 1,251.67	\$ 15,075.90	\$ 8,257.96	\$ 6,817.94
Calhoun	587	388	\$ 2,035,017.56	\$ 1,000.00	\$ 13,069.14	\$ 1,048.91	\$ 15,118.05	\$ 8,279.69	\$ 6,838.36
Carroll	576	1,316	\$ 2,035,017.56	\$ 1,000.00	\$ 12,824.23	\$ 3,557.65	\$ 17,381.88	\$ 9,446.99	\$ 7,934.89
Cass	576	1,081	\$ 2,035,017.56	\$ 1,000.00	\$ 12,824.23	\$ 2,922.35	\$ 16,746.58	\$ 9,119.41	\$ 7,627.17
Cedar	576	1,154	\$ 2,035,017.56	\$ 1,000.00	\$ 12,824.23	\$ 3,119.70	\$ 16,943.93	\$ 9,221.17	\$ 7,722.76
Cerro Gordo	576	2,843	\$ 2,035,017.56	\$ 2,000.00	\$ 12,824.23	\$ 7,685.71	\$ 22,509.94	\$ 12,575.54	\$ 9,934.40
Cherokee	576	592	\$ 2,035,017.56	\$ 1,000.00	\$ 12,824.23	\$ 1,600.40	\$ 15,424.63	\$ 8,437.78	\$ 6,986.85
Chickasaw	504	499	\$ 2,035,017.56	\$ 1,000.00	\$ 11,221.20	\$ 1,348.99	\$ 13,570.19	\$ 7,481.57	\$ 6,088.62
Clay	576	1,005	\$ 2,035,017.56	\$ 1,000.00	\$ 12,824.23	\$ 2,716.90	\$ 16,541.13	\$ 9,013.47	\$ 7,527.66
Clayton	762	727	\$ 2,035,017.56	\$ 1,000.00	\$ 16,965.39	\$ 1,965.36	\$ 19,930.75	\$ 10,761.27	\$ 9,169.48
Clinton	710	3,348	\$ 2,035,017.56	\$ 1,000.00	\$ 15,807.65	\$ 9,050.92	\$ 25,858.57	\$ 13,817.83	\$ 12,040.74
Crawford	720	966	\$ 2,035,017.56	\$ 1,000.00	\$ 16,030.29	\$ 2,611.47	\$ 19,641.76	\$ 10,612.25	\$ 9,029.51
Dallas	576	2,664	\$ 2,035,017.56	\$ 2,000.00	\$ 12,824.23	\$ 7,201.81	\$ 22,026.04	\$ 12,326.03	\$ 9,700.01
Davis	504	227	\$ 2,035,017.56	\$ 1,000.00	\$ 11,221.20	\$ 613.67	\$ 12,834.87	\$ 7,102.42	\$ 5,732.45
Decatur	538	476	\$ 2,035,017.56	\$ 1,000.00	\$ 11,978.19	\$ 1,286.81	\$ 14,265.00	\$ 7,839.84	\$ 6,425.16
Delaware	576	592	\$ 2,035,017.56	\$ 1,000.00	\$ 12,824.23	\$ 1,600.40	\$ 15,424.63	\$ 8,437.78	\$ 6,986.85
Des Moines	409	5,708	\$ 2,035,017.56	\$ 1,000.00	\$ 9,106.10	\$ 15,430.90	\$ 25,537.00	\$ 13,652.02	\$ 11,884.98
Dickinson	381	720	\$ 2,035,017.56	\$ 1,000.00	\$ 8,482.70	\$ 1,946.43	\$ 11,429.13	\$ 6,377.57	\$ 5,051.56
Dubuque	612	5,346	\$ 2,035,017.56	\$ 1,000.00	\$ 13,625.75	\$ 14,452.27	\$ 29,078.02	\$ 15,477.88	\$ 13,600.14
Emmet	406	426	\$ 2,035,017.56	\$ 1,000.00	\$ 9,039.30	\$ 1,151.64	\$ 11,190.94	\$ 6,254.76	\$ 4,936.18
Fayette	730	858	\$ 2,035,017.56	\$ 2,000.00	\$ 16,252.93	\$ 2,319.50	\$ 20,572.43	\$ 11,576.50	\$ 8,995.93
Floyd	460	697	\$ 2,035,017.56	\$ 1,000.00	\$ 10,241.58	\$ 1,884.26	\$ 13,125.84	\$ 7,252.45	\$ 5,873.39
Franklin	576	603	\$ 2,035,017.56	\$ 1,000.00	\$ 12,824.23	\$ 1,630.14	\$ 15,454.37	\$ 8,453.11	\$ 7,001.26
Fremont	516	483	\$ 2,035,017.56	\$ 1,000.00	\$ 11,488.38	\$ 1,305.73	\$ 13,794.11	\$ 7,597.03	\$ 6,197.08
Greene	500	450	\$ 2,035,017.56	\$ 1,000.00	\$ 11,132.15	\$ 1,216.52	\$ 13,348.67	\$ 7,367.35	\$ 5,981.32
Grundy	504	545	\$ 2,035,017.56	\$ 1,000.00	\$ 11,221.20	\$ 1,473.34	\$ 13,694.54	\$ 7,545.69	\$ 6,148.85
Hamilton	577	1,286	\$ 2,035,017.56	\$ 1,000.00	\$ 12,846.50	\$ 3,476.55	\$ 17,323.05	\$ 9,416.65	\$ 7,906.40
Hancock	576	708	\$ 2,035,017.56	\$ 1,000.00	\$ 12,824.23	\$ 1,913.99	\$ 15,738.22	\$ 8,599.47	\$ 7,138.75

### Estimated Quarterly Payments to PSAPs Per SF 2332

County	Square Miles of Service Area	Number of E911 Wireless Calls	Total Dollars Available	Minimum Payment	Square Miles Calculation	Number of Calls Calculation	Proposed Payment Amount at 46%	Current Payment Amount at 25%	Difference Per Quarter
Hardin	533	864	\$ 2,035,017.56	\$ 2,000.00	\$ 11,866.87	\$ 2,335.72	\$ 16,202.59	\$ 9,323.29	\$ 6,879.30
Harrison	794	1,208	\$ 2,035,017.56	\$ 1,000.00	\$ 17,677.85	\$ 3,265.68	\$ 21,943.53	\$ 11,799.12	\$ 10,144.41
Henry	503	1,258	\$ 2,035,017.56	\$ 1,000.00	\$ 11,198.94	\$ 3,400.85	\$ 15,599.79	\$ 8,528.09	\$ 7,071.70
Howard	480	333	\$ 2,035,017.56	\$ 1,000.00	\$ 10,686.86	\$ 900.23	\$ 12,587.09	\$ 6,974.65	\$ 5,612.44
Humboldt	497	453	\$ 2,035,017.56	\$ 1,000.00	\$ 11,065.35	\$ 1,224.63	\$ 13,289.98	\$ 7,337.09	\$ 5,952.89
Ida	432	375	\$ 2,035,017.56	\$ 1,000.00	\$ 9,618.18	\$ 1,013.77	\$ 11,631.95	\$ 6,482.15	\$ 5,149.80
Iowa	586	1,154	\$ 2,035,017.56	\$ 1,000.00	\$ 13,046.88	\$ 3,119.70	\$ 17,166.58	\$ 9,335.97	\$ 7,830.61
Jackson	650	943	\$ 2,035,017.56	\$ 1,000.00	\$ 14,471.79	\$ 2,549.29	\$ 18,021.08	\$ 9,776.58	\$ 8,244.50
Jasper	735	2,396	\$ 2,035,017.56	\$ 1,000.00	\$ 16,364.26	\$ 6,477.30	\$ 23,841.56	\$ 12,777.79	\$ 11,063.77
Jefferson	432	907	\$ 2,035,017.56	\$ 1,000.00	\$ 9,618.18	\$ 2,451.97	\$ 13,070.15	\$ 7,223.73	\$ 5,846.42
Johnson	620	9,733	\$ 2,035,017.56	\$ 1,000.00	\$ 13,803.86	\$ 26,312.00	\$ 41,115.86	\$ 21,684.95	\$ 19,430.91
Jones	576	903	\$ 2,035,017.56	\$ 1,000.00	\$ 12,824.23	\$ 2,441.15	\$ 16,265.38	\$ 8,871.29	\$ 7,394.09
Keokuk	576	361	\$ 2,035,017.56	\$ 1,000.00	\$ 12,824.23	\$ 975.92	\$ 14,800.15	\$ 8,115.77	\$ 6,684.38
Kossuth	980	434	\$ 2,035,017.56	\$ 1,000.00	\$ 21,819.01	\$ 1,173.27	\$ 23,992.28	\$ 12,855.51	\$ 11,136.77
Lee	517	5,114	\$ 2,035,017.56	\$ 1,000.00	\$ 11,510.64	\$ 13,825.09	\$ 26,335.73	\$ 14,063.86	\$ 12,271.87
Linn	720	19,581	\$ 2,035,017.56	\$ 3,000.00	\$ 16,030.29	\$ 52,934.89	\$ 71,965.18	\$ 38,560.53	\$ 33,404.65
Louisa	400	602	\$ 2,035,017.56	\$ 1,000.00	\$ 8,905.72	\$ 1,627.44	\$ 11,533.16	\$ 6,431.21	\$ 5,101.95
Lucas	432	435	\$ 2,035,017.56	\$ 1,000.00	\$ 9,618.18	\$ 1,175.97	\$ 11,794.15	\$ 6,565.79	\$ 5,228.36
Lyon	576	472	\$ 2,035,017.56	\$ 1,000.00	\$ 12,824.23	\$ 1,276.00	\$ 15,100.23	\$ 8,270.50	\$ 6,829.73
Mahaska	491	1,316	\$ 2,035,017.56	\$ 1,000.00	\$ 10,931.77	\$ 3,557.65	\$ 15,489.42	\$ 8,471.18	\$ 7,018.24
Marion	553	1,867	\$ 2,035,017.56	\$ 2,000.00	\$ 12,312.15	\$ 5,047.21	\$ 19,359.36	\$ 10,951.01	\$ 8,408.35
Marshall	576	2,935	\$ 2,035,017.56	\$ 1,000.00	\$ 12,824.23	\$ 7,934.42	\$ 21,758.65	\$ 11,703.79	\$ 10,054.86
Mills	439	1,286	\$ 2,035,017.56	\$ 1,000.00	\$ 9,774.03	\$ 3,476.55	\$ 14,250.58	\$ 7,832.39	\$ 6,418.19
Mitchell	480	257	\$ 2,035,017.56	\$ 1,000.00	\$ 10,686.86	\$ 694.77	\$ 12,381.63	\$ 6,868.71	\$ 5,512.92
Monona	706	899	\$ 2,035,017.56	\$ 1,000.00	\$ 15,718.59	\$ 2,430.34	\$ 19,148.93	\$ 10,358.14	\$ 8,790.79
Monroe	432	565	\$ 2,035,017.56	\$ 1,000.00	\$ 9,618.18	\$ 1,527.41	\$ 12,145.59	\$ 6,747.00	\$ 5,398.59
Montgomery	432	750	\$ 2,035,017.56	\$ 1,000.00	\$ 9,618.18	\$ 2,027.54	\$ 12,645.72	\$ 7,004.88	\$ 5,640.84
Muscatine	439	3,182	\$ 2,035,017.56	\$ 1,000.00	\$ 9,774.03	\$ 8,602.16	\$ 19,376.19	\$ 10,475.31	\$ 8,900.88
O'Brien	576	704	\$ 2,035,017.56	\$ 1,000.00	\$ 12,824.23	\$ 1,903.18	\$ 15,727.41	\$ 8,593.90	\$ 7,133.51
Osceola	391	232	\$ 2,035,017.56	\$ 1,000.00	\$ 8,705.34	\$ 627.18	\$ 10,332.52	\$ 5,812.14	\$ 4,520.38
Page	535	536	\$ 2,035,017.56	\$ 2,000.00	\$ 11,911.40	\$ 1,449.01	\$ 15,360.41	\$ 8,889.03	\$ 6,471.38
Palo Alto	576	493	\$ 2,035,017.56	\$ 1,000.00	\$ 12,824.23	\$ 1,332.77	\$ 15,157.00	\$ 8,299.77	\$ 6,857.23
Plymouth	865	1,166	\$ 2,035,017.56	\$ 1,000.00	\$ 19,258.61	\$ 3,152.14	\$ 23,410.75	\$ 12,555.66	\$ 10,855.09
Pocahontas	576	333	\$ 2,035,017.56	\$ 1,000.00	\$ 12,824.23	\$ 900.23	\$ 14,724.46	\$ 8,076.74	\$ 6,647.72
Polk	592	51,238	\$ 2,035,017.56	\$ 3,000.00	\$ 13,180.46	\$ 138,515.81	\$ 154,696.27	\$ 81,219.18	\$ 73,477.09
Pottawattamie	959	13,881	\$ 2,035,017.56	\$ 1,000.00	\$ 21,351.46	\$ 37,525.62	\$ 59,877.08	\$ 31,358.81	\$ 28,518.27
Poweshiek	625	1,658	\$ 2,035,017.56	\$ 1,000.00	\$ 13,915.18	\$ 4,482.20	\$ 19,397.38	\$ 10,486.25	\$ 8,911.13

### Estimated Quarterly Payments to PSAPs Per SF 2332

County	Square Miles of Service Area	Number of E911 Wireless Calls	Total Dollars Available	Minimum Payment	Square Miles Calculation	Number of Calls Calculation	Proposed Payment Amount at 46%	Current Payment Amount at 25%	Difference Per Quarter
Ringgold	364	181	\$ 2,035,017.56	\$ 1,000.00	\$ 8,104.20	\$ 489.31	\$ 9,593.51	\$ 5,431.07	\$ 4,162.44
Sac	576	404	\$ 2,035,017.56	\$ 1,000.00	\$ 12,824.23	\$ 1,092.17	\$ 14,916.40	\$ 8,175.71	\$ 6,740.69
Scott	460	22,033	\$ 2,035,017.56	\$ 1,000.00	\$ 10,241.58	\$ 59,563.58	\$ 70,805.16	\$ 36,993.65	\$ 33,811.51
Shelby	585	476	\$ 2,035,017.56	\$ 1,000.00	\$ 13,024.61	\$ 1,286.81	\$ 15,311.42	\$ 8,379.40	\$ 6,932.02
Sioux	770	1,925	\$ 2,035,017.56	\$ 1,000.00	\$ 17,143.51	\$ 5,204.01	\$ 23,347.52	\$ 12,523.05	\$ 10,824.47
Story	576	4,600	\$ 2,035,017.56	\$ 2,000.00	\$ 12,824.23	\$ 12,435.55	\$ 27,259.78	\$ 15,024.71	\$ 12,235.07
Tama	720	940	\$ 2,035,017.56	\$ 1,000.00	\$ 16,030.29	\$ 2,541.18	\$ 19,571.47	\$ 10,576.01	\$ 8,995.46
Van Buren	487	573	\$ 2,035,017.56	\$ 1,000.00	\$ 10,842.71	\$ 1,549.04	\$ 13,391.75	\$ 7,389.56	\$ 6,002.19
Wapello	432	2,512	\$ 2,035,017.56	\$ 2,000.00	\$ 9,618.18	\$ 6,790.89	\$ 18,409.07	\$ 10,461.01	\$ 7,948.06
Warren	570	2,760	\$ 2,035,017.56	\$ 1,000.00	\$ 12,690.65	\$ 7,461.33	\$ 21,151.98	\$ 11,390.97	\$ 9,761.01
Washington	567	2,508	\$ 2,035,017.56	\$ 1,000.00	\$ 12,623.85	\$ 6,780.08	\$ 20,403.93	\$ 11,005.25	\$ 9,398.68
Wayne	550	375	\$ 2,035,017.56	\$ 1,000.00	\$ 12,245.36	\$ 1,013.77	\$ 14,259.13	\$ 7,836.81	\$ 6,422.32
Webster	720	2,470	\$ 2,035,017.56	\$ 1,000.00	\$ 16,030.29	\$ 6,677.35	\$ 23,707.64	\$ 12,708.74	\$ 10,998.90
Winnebago	408	391	\$ 2,035,017.56	\$ 1,000.00	\$ 9,083.83	\$ 1,057.02	\$ 11,140.85	\$ 6,228.93	\$ 4,911.92
Winneshiek	689	702	\$ 2,035,017.56	\$ 1,000.00	\$ 15,340.10	\$ 1,897.77	\$ 18,237.87	\$ 9,888.37	\$ 8,349.50
Woodbury	871	10,411	\$ 2,035,017.56	\$ 1,000.00	\$ 19,392.20	\$ 28,144.89	\$ 48,537.09	\$ 25,511.56	\$ 23,025.53
Worth	408	510	\$ 2,035,017.56	\$ 1,000.00	\$ 9,083.83	\$ 1,378.72	\$ 11,462.55	\$ 6,394.81	\$ 5,067.74
Wright	576	683	\$ 2,035,017.56	\$ 1,000.00	\$ 12,824.23	\$ 1,846.41	\$ 15,670.64	\$ 8,564.62	\$ 7,106.02
South Central Iowa Regional Board	3,557	3,654	\$ 2,035,017.56	\$ 7,000.00	\$ 79,194.09	\$ 9,878.15	\$ 96,072.27	\$ 52,928.43	\$ 43,143.84
Public Safety	1	3,853	\$ 2,035,017.56	\$ 6,000.00	\$ 22.26	\$ 10,416.13	\$ 16,438.39	\$ 11,382.35	\$ 5,056.04
<b>TOTAL:</b>	<b>55,996</b>	<b>248,321</b>	<b>\$ 2,035,017.56</b>	<b>\$ 117,000.00</b>	<b>\$ 1,246,711.35</b>	<b>\$ 671,306.18</b>	<b>\$ 2,035,017.56</b>	<b>\$ 1,105,987.80</b>	<b>\$ 929,029.76</b>